

# Board of Real Property Assessments and Appeals

FY 2002 Proposed Operating Budget:

\$297,631

FY 2002 Proposed Capital Budget:

\$0

The Board of Real Property Assessments and Appeals ensures that properties in the District of Columbia are assessed at 100 percent of their estimated market value and equal to properties similar in size and utility that share the same tax burden.

**The FY 2002 proposed operating budget is \$297,631, a decrease of \$2,467, or less than 1 percent, from the FY 2001 approved budget.**

## Budget Summary

The FY 2002 proposed operating budget for the Board of Real Property Assessments and Appeals (BRPAA) is \$297,631, a decrease of \$2,467, or less than 1 percent, from the FY 2001 approved budget (table DA0-1). The FY 2002 budget includes a decrease of \$525 in fixed costs for management reform savings. The Board is funded 100 percent from local sources. There are 3 full-time equivalent (FTE) positions supported by this budget, the same level as FY 2001 (table DA0-2).

- Improve the BRPAA recording system to increase the quality and accuracy of official recordings.

## Agency Background

BRPAA's legal authority was established under the District of Columbia Real Property Tax Revision Act of 1974, section 426a, D.C. Code 47.825.1, D.C. Administrative Procedure Act, and D.C. Municipal Regulation, Title 9, section 2000.

## Programs

Figure DA0-1 displays the makeup of BRPAA. The agency ensures that the Mayor and the District Council have a real property tax base that reflects 100 percent of each property's market value that comes before the Board on appeal.

It reviews real property assessment appeals filed by property owners and/or their representatives and conducts hearings with the property owners and/or representatives from the Office of Tax and Revenue. Such appeals are made in accordance with the provisions established in Section 426a of the District of Columbia Real Property

## Strategic Issue

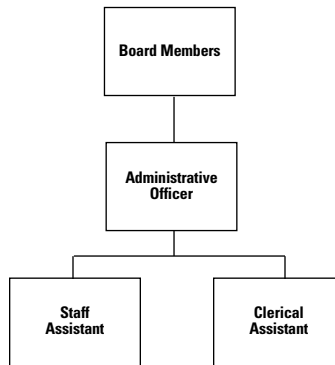
BRPAA will revise rules and regulations to ensure that the assessment appeals process is equitable and customer friendly. The Board will also continue to uphold its commitment to maintain open communications with the public.

## FY 2002 Initiatives

- Upgrade the BRPAA Web site to enable citizens to file real property assessment appeals online and send e-mails to the agency.
- Enhance the BRPAA newsletter.

Figure DA0-1

## Board of Real Property Assessments and Appeals



Tax Revision Act of 1974, approved September 3, 1974 (88 stat. 1055), and D.C. Code 47-825.1, revised March 1993, D.C. Administrative Procedure Act and D.C. Municipal Regulations Title 9, Section 2000. The FY 2002 proposed funding level supports 3 FTEs: an Administrative officer, a staff assistant, and a clerical assistant. These positions are overseen by an 18-member Board made up of D.C. residents, who are appointed for a specific term by the Mayor and confirmed by the District Council.

### Funding Summary

#### Local

The proposed local budget is \$297,631, a decrease of \$2,467, or less than 1 percent, from FY 2001. There are 3 FTEs supported by this budget, the same as in FY 2001. Refer to the FY 2002 Operating Appendices (bound separately) for details. The changes in local funds consist of:

- \$8,680 increase for conversion to the Management Supervisory Services (MSS) pay scale.
- \$8,016 increase to align the personal services budget with the current staff on board.
- \$12,208 net increase in utilities, telecommunications and rent.
- \$19,065 decrease in other services and charges due to an anticipated decrease in the amount of compensation required for the board members based on prior year actuals.

- \$12,306 decrease in equipment due to a reduced need for equipment purchases in FY 2002.

### Trend Data

Table DA0-3 shows expenditure history for FY 1998–Proposed FY 2002.

### Agency Goals and Performance Measures

**Goal 1. Conduct fair and impartial hearings to ensure property assessment values reflect 100 percent of fair market values.**

*Citywide Strategic Priority Areas:* Building and sustaining healthy neighborhoods; Promoting economic development; Making government work

*Manager:* Norma J. Martin, Chairman

*Supervisor:* Doretha C. McCallum, Administrative Officer

#### Measure 1.1: Number of decisions rendered about property values

	Fiscal Year				
	1999	2000	2001	2002	2003
Target	N/A	N/A	N/A	2000	3000
Actual	547	946	190	-	-

Table DA0-1

**FY 2002 Proposed Operating Budget, by Comptroller Source Group**

(dollars in thousands)

Board of Real Property Assessments and Appeals

	<b>Actual FY 2000</b>	<b>Approved FY 2001</b>	<b>Proposed FY 2002</b>	<b>Change from FY 2001</b>
Regular Pay - Cont. Full Time	111	117	130	13
Additional Gross Pay	1	0	0	0
Fringe Benefits	17	18	22	4
<i>Subtotal Personal Services (PS)</i>	<i>129</i>	<i>135</i>	<i>152</i>	<i>17</i>
Supplies and Materials	5	7	7	0
Utilities	10	9	9	0
Communications	7	4	6	2
Rentals - Land and Structures	0	0	10	10
Janitorial Services	0	0	5	5
Security Services	0	0	6	6
Other Services and Charges	85	125	94	-31
Contractual Services	1	1	1	0
Equipment and Equipment Rental	19	20	8	-12
<i>Subtotal Nonpersonal Services (NPS)</i>	<i>127</i>	<i>165</i>	<i>146</i>	<i>(19)</i>
<b>Total Proposed Operating Budget</b>	<b>255</b>	<b>300</b>	<b>298</b>	<b>(2)</b>

Table DA0-2

**FY 2002 Full-Time Equivalent Employment Levels**Board of Real Property Assessments and Appeals

	<b>Actual FY 2000</b>	<b>Approved FY 2001</b>	<b>Proposed FY 2002</b>	<b>Change from FY 2001</b>
Continuing full time	3	3	3	0
<b>Total FTEs</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

Table DA0-3

**FY 2002 Proposed Operating Budget, by Revenue Type**

(dollars in thousands)

Board of Real Property Assessments and Appeals

	<b>Actual FY 1998</b>	<b>Actual FY 1999</b>	<b>Actual FY 2000</b>	<b>Approved FY 2001</b>	<b>Proposed FY 2002</b>
Local	183	220	255	300	298
<b>Gross Funds</b>	<b>183</b>	<b>220</b>	<b>255</b>	<b>300</b>	<b>298</b>

**Measure 1.2: Number of inspections performed that determine accurate assessment information for taxation purposes**

	Fiscal Year				
	1999	2000	2001	2002	2003
Target	N/A	N/A	N/A	15	15
Actual	7	7	5	-	-

Note: FY 2001 actual figure is the estimate for the year, which was provided in April 2001.

**Goal 2. Enhance the Community Outreach Program to provide citizens with a forum to impact the operations of the assessment appeal process.**

*Citywide Strategic Priority Area:* Enhancing unity of purpose and democracy

*Manager:* Norma J. Martin, Chairman

*Supervisor:* Doretha C. McCallum, Administrative Officer

**Measure 2.1: Number of community outreach meetings conducted with Advisory Neighborhood Commissions, Civic Associates, and the Office of Tax and Revenue that discussed the assessment appeal process**

	Fiscal Year				
	1999	2000	2001	2002	2003
Target	3	15	15	15	15
Actual	3	15	15	-	-

Note: FY 2001 actual figure is the estimate for the year, which was provided in April 2001.